

59-14-601 Definitions.

As used in this part:

- (1) "Brand family" means:
 - (a) all styles of cigarettes sold under the same trademark and differentiated from one another by means of additional modifiers or descriptors, including: "menthol," "lights," "kings," and "100s"; and
 - (b) any brand name, alone or in conjunction with any other word, trademark, logo, symbol, motto, selling message, recognizable pattern of colors, or any other indicia of product identification identical or similar to, or identifiable with, a previously known brand of cigarettes.
- (2) "Cigarette" has the same meaning as in Subsection 59-22-202(4).
- (3) "Commission" means the State Tax Commission as defined in Section 59-1-101.
- (4) "Distributor" means a person, wherever residing or located, who purchases nontax-paid cigarettes and stores, sells, or otherwise disposes of the cigarettes.
- (5) "Master Settlement Agreement" has the same meaning as in Subsection 59-22-202(5).
- (6) "Nonparticipating manufacturer" means any tobacco product manufacturer that is not a participating manufacturer.
- (7) "Participating manufacturer" has the meaning given that term in Section II(jj) of the Master Settlement Agreement and all amendments thereto.
- (8) "Stamping agent" means a person that is authorized to affix tax stamps to packages or other containers of cigarettes under Section 59-14-205 or any person that is required to pay the tobacco tax imposed pursuant to Section 59-14-302.
- (9) "Qualified Escrow Fund" has the same meaning as defined in Subsection 59-22-202(6).
- (10)
 - (a) Except as provided in Subsection (10)(b), "tobacco product manufacturer" has the same meaning as defined in Subsection 59-22-202(9).
 - (b) "Tobacco product manufacturer" does not include a cigarette rolling machine operator as defined in Section 59-14-102.
- (11) "Units sold" has the same meaning as defined in Subsection 59-22-202(10).

Amended by Chapter 148, 2013 General Session